Docket No.: 050099-0253



## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277

Shinroku MAEJIMA, et al. : Confirmation Number: 5019

Application No.: 10/808,613 : Group Art Unit: 2824

Filed: March 25, 2004 : Examiner: Dang T. Nguyen

For: MAGNETIC RECORDING ELEMENT AND METHOD OF MANUFACTURING

MAGNETIC RECORDING ELEMENT

## **AMENDMENT**

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following amendment and remarks are submitted in response to the non-final Office Action dated January 26, 2006.

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper. This listing of claims replaces all prior versions, and listings, of claims in the application.

Remarks begin on page 6 of this paper.